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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1510 of 2005
IN
INCOME TAX APPEAL LODGING NO.617 OF 2005

The Director of Income-tax
(Exemption) Mumbai ..Appellant

Vs.

Institute of Banking Personnel
Selection ...Respondent

Mr. P.S.Sahadevan,for the Appellant.
Mr.K.B. Bhujle for the respondent

**CORAM: F.I. REBELLO &**
**J.P.DEVADHAR,JJ.**
**DATED: 4TH SEPTEMEBR, 2007**

P.C.

. There is a delay of 308 days in preferring the Appeal. There is an affidavit in support of Smt. Rita K. Dokania. Respondents have filed a reply of Shri Manohar V. Desai, Deputy General Manager. In the said affidavit it is set out that in the case of Commissioner of Income Tax Vs. Institute of Banking Personnel Selection (IBPS) reported in (2001) 131 Taxman 386 this Court has held that the Respondent (assessee) is a Charitable Trust and having the benefit of Section 11 of the Income Tax Act, 1961.

2. In our opinion considering that the issue having been decided and even otherwise the cause would not amount to sufficient cause, Motion has to be dismissed. Hence Motion dismissed.

(J.P. DEVADHAR, J.)  (F.I. REBELLO, J.)